



# COOPER UNIVERSITY HEALTH CARE

## Corporate Policies and Procedures

Supersedes: 01/01/2011                      Section: Finance  
 Reviewed: 03/31/2014                      Subject: 2.115 - Travel Policy

**Notice: The official version of this Policy is contained in Cooper Policy Network and may have been revised since the document was printed.**

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- I. PURPOSE:
  - A. To provide Cooper University Health Care (CUHC) staff with a definitive policy for the reimbursement of business expenses incurred for necessary hospital business and to improve control and minimize cost of travel.
  - B. These instructions are for those individuals using the Cooper University Health Care Employee Reimbursement form and for those charged with the responsibility of reviewing and approving CUHC related travel and business expenses of others. These instructions shall be reviewed by the employee prior to incurring any expense relative to travel to assure all guidelines are followed to obtain reimbursement of such expenses.
  
- II. GUIDANCE:
  - A. It is the policy of CUHC to reimburse its employees for all expenses that are necessary, legitimate, permissible and actually incurred by an employee when traveling on authorized hospital business, provided they are itemized, fully explained and approved on the required employee reimbursement form.
  - B. Administration of Policy:

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1. CUHC Management has established the following rules in order to implement the above policy. It is the responsibility of each employee to adhere strictly to these rules when involved with expenditures of funds on behalf of the CUHC.
2. Further, it is the responsibility of the approver of each expenditure be familiar with the need for the expenditure, ensure that appropriate documentation is obtained, any advance is reconciled and that these rules are adhered to before approving the expenditure on behalf of CUHC.
3. While the following rules attempt to be comprehensive, it is impossible to anticipate every situation encountered by a traveler. The traveler is expected to adhere to the following general guiding principles:
  - a. Exercise good business judgment with respect to expenses while traveling.
  - b. Spend CUHC's money as carefully and judiciously as you would your own.
  - c. Report your expenses, supported with required documentation, as they were actually spent and reconcile all reimbursements for out of pocket expenses paid in advance to a vendor promptly and accurately.

### III. PROCEDURE:

#### A. Definitions:

1. Travel Expenses & Business Expenses -Travel expenses include expenditures incurred while traveling away from home on official CUHC business, such as cost of transportation, lodging, meals, and other expenditures necessary to such travel. Business expenses include expenditures incurred locally for business meals, entertainment, club dues, and other items necessary for conducting business. These expenses are to be recorded on The Cooper University Health Care Employee Reimbursement form. This form may be found on the intranet home page under frequently used links. (Mileage reimbursement for local travel for Cooper business is addressed in [2.116 - Mileage Reimbursement](#).)

#### B. Travel Advances:

1. Reasonable travel advances are available if needed and approved by the Department Director. CUHC defines advances as any payment **directly to a vendor** relative to travel for conference fees, airfare or a fixed per diem lodging

#### C. Forms:

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1. Employee Reimbursement Form - This form is to be used for all expenses in which an employee is requesting reimbursement from CUHC. The form is available on the intranet homepage under frequently used links and is also available in hard copy from the print shop. The employee is to forward the original approved form along with original receipts to the Accounts Payable department within 30 days of travel or the date of the expense. The employee must retain one copy for their own records.

D. Responsibilities for Preparation and Approval of Forms

1. Preparation:

- a. The employee requesting reimbursement is responsible for the timely preparation and submission of report covering their personal expenses. This responsibility includes maintenance of appropriate personal records required to support or describe the nature of the expense involved. Further it is the responsibility of the traveler to secure all required receipts for expenses. **Each area of the expense form must be completed in its entirety.** Forms received that are incomplete or missing data shall be returned to the originating department for resolution.
- b. Each expense shall be clearly and accurately identified. Expense reports containing expenses relating to a time period other than that covered by the report must have those expenses clearly identified and set apart from the others.
- c. Employees must report their expenses **within 30 days** from their date of return or from the date of the expense.

E. American Express Corporate Card

1. In order to assist Vice Presidents with traveling and entertainment done for CUHC business, American Express Cards have been obtained for those personnel. Expenses incurred through the use of these credit cards are to be restricted to those expenses authorized for CUHC purposes. A Cooper University Health Care Amex Expense Report Form must be attached to the expense report with adequate justification and documentation. The report must be approved by the cardholder's supervisor. The Amex Expense Report Form must be submitted to the CUH Accounts Payable Supervisor within 30 days of that month's Amex Statement closing date (i.e.: 22nd of the month). If within 60 days a report and receipt are not received, cardholder privileges shall be revoked.

F. Receipts

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1. The best receipt is a detailed paid original invoice or stub on the vendor's own form which shows the date, location, nature and amount of the expenditure. Such a document would normally carry some traceable identification or serial number. Credit card receipts shall be satisfactory when original receipts on the vendor's own form are not available.
2. Cancelled checks, cash book receipts, cash register or cash sales may also be used providing they contain sufficient information to clearly identify the expenditure and another more appropriate receipt cannot be obtained.
3. Advance payment advice or credit statements for prepaid accommodations are not valid receipts.
4. Xerox copies of originals, order confirmations, or packing slips are not satisfactory receipts. When a satisfactory receipt as defined above is not available, the traveler shall provide a signed statement detailing the expenditures and explaining the reason for the lack of valid receipt.

### G. Transportation Expenses

1. Choice of transportation is to be based on the most efficient use of an employee's time. Prior approval from your corporate officer must be obtained for travel outside the state of New Jersey or Philadelphia area.
2. The categories and explanations of various types of transportation are contained in the following paragraphs:
  - a. AIR - All business air travel shall be by coach/economy class. Flight protection insurance is not reimbursable and if purchased shall be at the employee's expense.
  - b. Exceptions
    - i. \*Economy service is unavailable, and the traveler's business is too urgent to justify waiting for a later flight with available economy service. Explanations to justify such must be provided.
    - ii. Traveling on night flights (as defined by commercial airlines) when the first class airfare is equivalent to economy day flight fare.
  - c. Railroad
    - i. Sleeping accommodations, when necessary, shall normally be limited to roomette or equivalent.
  - d. Taxi and other Local Transportation

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i. The cost of transport to and from places of business and to and from the hotel and airport, or railroad stations in connection with business activities is reimbursable. If available and practical, shuttle bus service to and from airports shall be used. Use of taxi is authorized only when more economical service is not available, or where valid business reasons warrant use of such transport.

e. Car Rental

i. The use of a rented car must be justified as an economical need and not as a matter of personal convenience. All rentals are limited to the most economical rate. When traveling in groups, sharing of cars shall be practiced to minimize costs.

ii. **NOTES**

1. In the event "special rates" are available, they shall be used when they are more economical than the standard rate with the applicable discount.
2. Use of full-size cars is acceptable when traveling with other CUHC employees and sharing rental.
3. Parking, tolls, and automobile storage at airports shall be reimbursed if properly documented. Parking reimbursement shall be at the rate in effect at the long term parking area.

H. Cooper Owned/Leased Vehicles:

1. Use of Cooper owned vehicles shall be in accordance with the Fleet Safety Policy.

I. Lodging:

1. Any additional lodging costs for spouses who accompany you on business trips and who share the employee's accommodations must be paid for by the employee.
2. Travelers are expected to utilize economical accommodations.
3. Reimbursement must be documented by an original itemized hotel bill and receipt, and is limited to room and tax, business phone calls and one personal phone call home, per day, if away overnight. Also, accommodations shall only be reimbursed for the timeframe in accordance with the conference. Any additional



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days shall be at the expense of the employee. Laundry is only reimbursable if away for more than five days.

### J. Meals and Incidental Expenses ( M&IE)

#### 1. Business meetings

a. CUHC shall reimburse employees for meal costs when guests of the hospital are being entertained or when a legitimate business purpose can be documented. Employees are expected to use discretion when entertaining guests and all meals are to be supported by detailed receipts. A list of attendees must be noted on the employee reimbursement form for all meals.

#### 2. Individual Reimbursement

a. Employees who are out of town on authorized CUHC business shall have their meal costs reimbursed by CUHC at the actual cost of the meal, but not to exceed \$100 per diem. CUHC shall not reimburse employees for meals for spouses or other relatives or friends who happen to be traveling with the employee. Any costs beyond these rates shall not be reimbursed and shall be adjusted accordingly on the reimbursement form. Employees are expected to request reimbursement only for a reasonable meal cost.

### K. Entertainment:

1. Entertainment expenses, to be reimbursable, must be essential to the transaction of hospital business. The Internal Revenue Code requires that specific details showing names of guest and employees entertained, cost, date and place, business purposes and the business relationship of individuals entertained be supplied.
2. For employees traveling together on a business trip, only the senior person shall report the expenses on the assignment as entertainment. When out-of-town, the traveling employee shall be discouraged from entertaining the non-traveling employee. However, it is occasionally necessary to take a non-traveling employee to lunch/dinner in order to accomplish the work at hand. Such entertainment expenses shall have the prior approval of a Vice President or above. The approval shall be based on prudent business judgment.

### L. Other Expenses:

1. Travel Insurance - All officials and employees traveling outside the cities of their permanent assignment on company business (either domestically or abroad) are



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automatically covered under CUHC's travel accident insurance policy at no cost to the traveler.

2. Coverage applies only to trips on special hospital business, not for an employee's personal business. In as much as accident insurance is in effect for officials and employees traveling anywhere in the world on hospital business, and in view of current scale of benefit provided under this insurance, any additional insurance purchased by officials on business shall be at their own expense.

M. Spouse Travel:

1. Travel expenses for spouses shall not be reimbursable as a business expense.

N. Expenses Not Paid By Cooper University Health Care:

The following list is given only as a guide and is not necessarily a complete list:

1. Airlines or other travel insurance with the exception of baggage insurance
2. (Available at American Express Travel Offices).Baby sitter fees.
3. Barbers and hairdressers.
4. Kennel cost for dogs and other pets.
5. Golf fees, golf bags and other sporting equipment or events.
6. Annual premiums for personal property insurance and annual fee for American Express Personal Cards.
7. Personal supplies such as suitcases, pens, tablets, desk lamps, etc., purchased for traveling.
8. Car Wash
9. Doctor's bills, prescriptions, or other medical service.
10. Personal telephone calls except when authorized.
11. Taxi fares or mileage to drive excessive distance for meals for employees driving their own or hospital cars.
12. Traffic and parking violations.
13. Alcoholic beverages - unless approved by Senior management.
14. Expenditures for transportation or hotel in connection with attending a hospital-sponsored dinner except as authorized.
15. Toiletry articles such as tooth brush/paste and deodorant.
16. Hotel expenses duplicated as a result of holding reservations while on a trip to another city if not fully explained in an attached memo giving the circumstances involved.
17. Daily trips to and from office in hospital-owned cars are considered personal use if no business use is made of car during the day.



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18. Snacks and refreshments consumed during working hours such as coffee, soda, candy, etc., in addition to meal charges for breakfast, lunch, and dinner.
19. Personal entertainment while traveling such as movies, ballgames, in-room movies, magazines, etc.
20. Laundry/dry cleaning expenses.
21. Gym fees or spas.
22. Gas
23. Pledges or contributions to outside organizations

O. Approvals:

1. Those reporting to the President/CEO must submit monthly the CUHC Expense Report to President for review and approval prior to settlement including accounting for any advances received and use made of hospital credit cards.
2. Other corporate officers must submit monthly the CUHC Expense Report to their Executive Vice President prior to settlement.
3. The President/CEO shall submit his/her expense reports monthly to the Internal Audit Department for review and approval.
4. University Physician faculty expenses must be approved by the Chief of the department and shall be reviewed by CUP Finance to confirm compliance with this policy before payment by accounts payable. Expense documentation shall be reviewed and any undocumented expenses shall be rejected for which appropriate documentation shall be available. This is to assure uniformity of procedures between all areas of CUHC.

APPROVED BY:

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